behalf of the whole House. All that we want to know is this: whether working the constitution in the spirit in which it ought to be worked, Government were able to meet the demand made last year with regard to which you, Mr. President, expressed your sympathy?"

The hon. Mr. R. A. GRAHAM:—"There are something like 35 grants altogether and this particular grant comes as No. XI. It seems to me that the House should be able to reach the grant in the ordinary course."

Mr. C. RAMALINGA REDDI:—"Our difficulty was with respect to the various items grouped into one demand."

The hon. the PRESIDENT:—"I shall allow this matter to be discussed again as soon as I get some definite information."

Central subjects.

Departments under the control of the Government of India.

*235 Q.—Mr. J. A. SALDANHA: Will the hon. the Member for Finance be pleased to state—

(a) what are the functions exercised by the Madras Government in regard to the following departments which are now under the direct control of the Government of India, but portfolios of which (for local concerns) are stated to be in charge of the hon. the Finance Member (see L.C. Pro., Vol. XXI, p. 1), viz., (1) Customs, (2) Income-tax, (3) Marine, (4) Opium, (5) Post Office, (6) Salt, (7) Telegraphs and Telephones; and

(b) what are the concerns in these respective departments which pertain to the Local Government?

A.—The functions exercised by the Local Government in respect of the several subjects are indicated below:—

Sea Customs.—After the passing of the Central Board of Revenue Act, 1924 (Act IV of 1924), which came into force from 1st April 1924, the administration of Sea Customs has been taken over by the Central Board of Revenue. The Local Government through the agency of the Board of Revenue (Separate Revenue) at present exercise the powers and duties of the Chief Customs Authority only in respect of sections 144, 147, 148 and 151 of the Sea Customs Act.

Land Customs.—The Local Government exercise no control in the matter of Land Customs.

Income-tax.—The Local Government exercise no control over the administration of the subject; but the Governor-General in Council utilizes the agency of the Local Government in respect of certain questions relating to the establishment.

Marine.—This Government at present exercise administrative control in respect of all marine matters, whether relating to Central subjetcs or not.

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Opium.—The levy of excise duties and licence fees on opium and the control of possession, transport and sale (excluding the control of cultivation, manufacture and sale for export) are entirely the concern of the Local Government.

Salt.—The subject is administered by the Local Government as agents of the Government of India.

Post and Telegraph offices and Telephones.—The Local Government exercise no control.

Mr. J. A. SALDANHA :—" Sir, certain subjects which are under the control of the Government of India are also described here as being under the control of this Government. Our trouble is that when any question is asked relating to these subjects, the answer that is given is that they do not primarily concern the Local Government."

The hon. Mr. R. A. GRAHAM :—" I have always made it a principle that if a question is asked on a matter in which we are able to give information, I give the information. In certain matters we do have some control and over others we have none."

Salt.

Foreign salt.

* 236 *Q.*—Mr. J. A. SALDANHA : Will the hon. the Member for Finance be pleased to state with reference to question No. 199 (page 237 of Volume XVI)—

(*a*) whether a large quantity of foreign salt is imported into India as ballast in British-owned ships ; and

(*b*) whether duty is imposed on such salt, and if so, what duty ?

A.—(*a*) So far as Madras Presidency is concerned, there have been no imports of foreign salt as ballast.

(*b*) Yes ; duty at the current rate of excise duty.

Mr. J. A. SALDANHA :—" Sir, this is a subject which is of some importance to this House. Seeing that a large quantity of salt is imported into India, it is natural that a Member of the House inquires whether this salt which is imported as ballast is taxed or not. As a matter of interest to us we would like to know if it is taxed."

The hon. Mr. R. A. GRAHAM :—" May I point out there is a definite answer to the question ? "

Constitution of districts, divisions, etc.

Proposed abolition of certain divisions, etc., in Cuddapah district.

* 237 *Q.*—Rai Bahadur T. M. NARASIMHACHARLU : Will the hon. the Member for Revenue be pleased to lay on the table the reasons adduced for the proposed abolition of one revenue division, two revenue taluks and two deputy tahsildar divisions in the Cuddapah district ?

A.—A memorandum [a] is annexed explaining the reasons for the changes which have been proposed as a measure of economy.

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[a] Printed as Appendix I on page 636 infra